



CALIFORNIA EMPLOYER

Third Quarter 2005

Good News for Employers

Once again you can get expert help on how to handle Unemployment, Disability and Family Leave issues

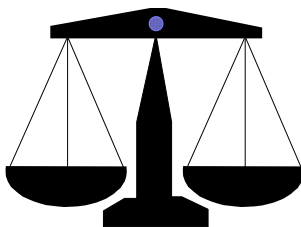
The Administrative Law Judges Association (ALJA) is resuming its two-day educational seminars. The seminar is scheduled for Thursday, September 29, 2005, and Friday, September 30, 2005, at the Long Beach Renaissance Hotel in Long Beach.

The ALJA is a private professional organization of judges on the California Unemployment Insurance Appeals Board, the independent government agency that adjudicates worker and employer appeals in Unemployment and Disability Insurance cases.

Scheduled topics include:

- Presenting your case at a UI hearing.
- Useful information on protecting your reserve account.
- A mock hearing.

- Mechanics of the Paid Family Leave insurance program.
- A panel of administrative law judges to answer your questions.



To be included on the ALJA mailing list or for more registration information, send a postcard, fax, or e-mail to the address below. Include your name, title, organization name, mailing

address, and telephone number, along with any inquiries about the program to:

ALJ Shain B. Haug
San Diego Office of Appeals
3517 Camino Del Rio So. Su 310
San Diego, CA 92108-4027
Fax (619) 521-3337
Phone (619) 521-3310 x 1270
Email: shainh@cuiab.ca.gov
Web site: www.cuiab.ca.gov/events.htm

Order forms and publications on Internet

You can now place orders for EDD forms and publications through our Internet Web site at: www.edd.ca.gov/taxrep/taxordn2.htm.

In an effort to provide faster and more cost-effective service, we have made the most commonly requested forms and publications available through the Web

site. The site also includes an area for ordering other EDD forms. Please include your phone number and/or email address in your request so we can contact you if necessary.

If you do not have Internet access you can order forms through our toll free automated number, 1-888-745-3886.

Training benefits for former employees can increase charges to your UI account

You may receive a new form from EDD: *Notice of Potential Increased Liability for Training Extension Benefits* (DE 1545TE).

The Purpose

This form is mailed to base-period employers when a former employee is approved for the California Training Benefits (CTB) program. It lists the maximum amount of Unemployment Insurance (UI) benefits, including training extension benefits, that may be charged to their UI reserve accounts.

What You Should Do

You have 15 days from the mail date on the DE 1545TE to protest a claimant's eligibility for the CTB program.

Background

The CTB program provides claimants with UI benefits while attending an approved training/retraining program. To participate in the CTB program, a claimant must be eligible for UI benefits and must be attending a training program approved by EDD.

For More Information

Contact the UI program via the EDD Web site at www.edd.ca.gov, and select the link "Contact Us." For more information on the CTB program, access our Fact Sheet at www.edd.ca.gov/ui/rep/de8714u.pdf

Deposit thresholds to remain same in 2006

The California Personal Income Tax (PIT) deposit threshold will remain the same for 2006. Employers who meet federal deposit requirements and also meet the state PIT threshold of \$500 must remit both State Disability Insurance (SDI) and PIT withholdings to EDD on the *Payroll Tax Deposit* (DE88) coupon.

State deposits are generally due at the same time as the federal deposits. The PIT threshold for employers who deposit quarterly remains at \$350. For more information, please refer to the *California Employer's Guide* (DE 44), visit our Web site at www.edd.ca.gov/taxrep/taxpay.htm or contact us at 1-888-745-3886.

Posting requirements for California employers

State and federal regulations require employers to display posters and notices to inform employees of certain laws and regulations pertaining to employment and working conditions. All employers are required to display the posters/notices listed below. However, because requirements vary, this list may not include all posters/notices that you are required to display.

Employment Development

Department (EDD) (888) 745-3886

www.edd.ca.gov

Title of Poster/Notice

- Notice to Employees: Unemployment Insurance & Disability Insurance (DE 1857A).

Department of Industrial

Relations (DIR) (415) 703-5070

www.dir.ca.gov

Title of Poster/Notice

Industrial Welfare Commission (IWC) wage orders, separately numbered according to industry or occupation group.

- Minimum Wage (State)
- Pay Day Notice
- Safety and Health Protection on the Job (Cal/OSHA)
- Emergency Phone Numbers
- Access to Medical and Exposure Records

- Notice to Employees-injuries caused by work
- Notice of worker's compensation carrier and coverage
- Whistleblower protections
- No smoking signage
- Log and Summary of Occupational Injuries and Illness
- Farm labor contractor statement of pay rates
- Prevailing wage rate determinations

US Department of Labor

(866) 487-2365

www.dol.gov

Title of Poster/Notice

- Minimum Wage (Federal)
- Notice: Employee Polygraph Protection Act.
- Family and Medical Leave Act of 1993
- Your Rights Under USERRA

Department of Fair Employment and Housing (DFEH)

(800) 884-1684

www.dfeh.ca.gov

Title of Poster/Notice

- Harassment or Discrimination in Employment is Prohibited by Law
- Pregnancy Disability Leave
- Family Care/Medical Leave Pregnancy Disability

Secretary of State's Office Election Division (916) 657-2166

www.ss.ca.gov

Title of Poster/Notice

- Notice to Employees: Time Off to Vote

Equal Employment Opportunity Commission (800) 669-4000

www.eeoc.gov

Title of Poster/Notice

- Equal Employment Opportunity is the Law.

Check the Statement of Charges to your UI Reserve Account

The *Statement of Charges to Reserve Account (DE 428T)* notifies you of the unemployment insurance (UI) benefit charges and credits to your reserve account during the previous fiscal year (July 1, 2004 through June 30, 2005). Charges are itemized and based on the UI benefits paid to your former employees.

Charges to your reserve account may increase your UI contribution rate.

This statement is mailed in October. Review your statement carefully and respond promptly if you do not agree with the charges. You have 60 days from the mailing date to protest any charges that you believe are incorrect. An

additional 60 days may be granted for good cause. For further information, please refer to the *Explanation and Instruction Sheet (DE 428C)* included with the DE 428T, or call us at (916) 653-7795. The DE 428C is also available on our Web site at www.edd.ca.gov/taxrep/de428c.pdf.

Get help from tax experts at Small Business Fair

We invite business owners and potential business owners to attend a Small Business Fair. The fairs offer workshops on federal, state and local tax and business requirements.

9/9/05	Courtyard by Marriott 14635 Baldwin Park Town Center Baldwin Park 91706	8:30 a.m. to 4 p.m.	(626) 480-8226 Register at wcvsmbf@boe.ca.gov
10/28/05	Milpitas Crowne Plaza Hotel 777 Bellevue Dr. Milpitas 95035	8:30 a.m. to 2 p.m.	(408) 277-8203 Register at sobayfair@boe.ca.gov
11/03/05	San Fernando Valley Holiday Inn Burbank 150 E. Angeleno Ave. Burbank 91502	8:30 a.m. to 3p.m.	(818) 901-5690 Register at sfvtaxday@boe.ca.gov

For details, visit the Board of Equalization Web site at www.boe.ca.gov/sutax/tpsched.htm. All fairs are free, but reservations are recommended for the workshops.

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The EDD is a recipient of federal and state funds, is an equal opportunity employer/program, and is in compliance with Section 504 of the Rehabilitation Act and the Americans with Disabilities Act. Special requests for alternate formats need to be made by calling (916) 654-9029.

Employment Development Department
P.O. Box 826880
Sacramento, CA 94280-0001

Produced by the EDD Communications Office, MIC 85
Loree Levy, Deputy Director
Patrick Joyce, Editor

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